

~~GR-1893-1~~

Conf
Pam
#513

Duke University Libraries
House bill
Conf Pam #513
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Introduced by Mr. WILLIAMS, of Nash.

W. W. Holden, Printer to the State.

A BILL TO STIMULATE THE PRODUCTION OF PROVISIONS DURING THE WAR.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That every person who shall produce during the year 1863, more than sixteen hundred pounds of cotton in the seed, and every person who shall produce, during said year, more than four hundred pounds of leaf tobacco, to each person actually engaged or employed, during the greater part of the crop season in said year, in the cultivation of said cotton and tobacco, shall pay a tax of five cents on every pound of cotton in the seed so produced, and twenty cents on every pound of leaf tobacco so produced over and above the quantity aforesaid.

SEC. 2. *Be it further enacted,* That the quantity of cotton and tobacco taxable under this bill, shall be rendered on oath to the sheriff by the person producing the same, or by his or her agent or attorney, on or before the first day of January, 1864, and the taxes due thereon shall then be paid to the sheriff, upon pain of a double tax to be collected as other taxes.

SEC. 3. *Be it further enacted,* That the oath to be taken in obedience to the second section of this bill shall be in substance as follows, to-wit: "I, A. B., do solemnly swear on the Holy Evangelists of Almighty God, that I have rendered a true account of all the cotton and tobacco pro-

6 duced by me, or by any person or persons for me, in the
7 year 1863, which is subject to a tax of five cents per pound
8 on the cotton, and twenty cents per pound on the tobacco:
9 so help me God."

SEC. 4. *Be it further enacted*, That any person failing
2 to comply with this bill shall be indicted, and upon conviction
3 shall be fined in a sum of money double in value of all
4 the cotton and tobacco wrongfully withheld from taxation;
5 *provided*, that nothing in this section shall be so construed
6 as to relieve said person from the payment of the double tax
7 aforesaid.

SEC. 5. *Be it further enacted*, That this bill shall be given
2 in charge to grand-juries by judges and county solicitors.

SEC. 6. *Be it further enacted*, That should the present
2 war cease before the first day of May, 1863, then this bill
3 shall be void and of no effect.

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